



State of Alabama
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SMART BUDGETING
PLANNED AUDIT PROCEDURES

The audit procedures described below will be performed during our routine legal compliance examinations required by the **Code of Alabama 1975**, Section 41-5-14. We will perform the additional procedures to determine whether state entities have complied with SMART budgeting requirements and whether reported performance is accurate and relevant.

We plan to present SMART Budget compliance in a separate section in our reports that will include a statement of the SMART goals and objectives and performance reported by the agency, accompanied by our findings regarding compliance with the SMART Budgeting procedures and the validity of reported performance. If the agency reports that the goals and objectives were not met, we will include the reported reasons or explanations stating why they were not met. If no reasons were reported, we will include reasons we have obtained during the audit. We will include an appropriate comment in our reports for agencies that are not required to comply with the Budget Management Act and the SMART Budgeting requirements.

We will determine whether the agency has submitted all SMART Budgeting documents as required.

We will review the goals and objectives in the SMART Operations Plan to determine whether they include all major programs of the agency.

We will review the stated goals, objectives, and performance indicators to determine whether they are relevant to the mission of the agency.

We will review the final (4th quarter) SMART Quarterly Performance Reports and any final performance reports to determine whether reported performance is relevant to the SMART Budgeting goals and objectives.

We will test the information used to produce the performance reports in order to determine whether the reports are supported by valid and accurate data.